

**New Jersey Department of Education
OFFICE OF SCHOOL-TO-CAREER AND COLLEGE INITIATIVES
Carl D. Perkins Vocational and Technical Education Act of 1998
and/or State Vocational Education
FISCAL YEAR 2003 GAAP CODE LIST IN NUMERICAL ORDER**

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODE	EXAMPLES OF EXPENDITURES FOR CATEGORY
INSTRUCTION		
Personal Services - Salaries	100-100	<ul style="list-style-type: none"> Salaries and stipends for teachers, instructional (full-time, part-time, summer, substitutes). For Substitutes for consortium member (not lead agency) staff, use 200-800; Teachers or Aides, (full or part-time employees of applicant) non-clerical; Contracted salary for activities outside the normal work time; and Compensation for teacher training/professional development activities outside the normal work time.
Purchased Professional & Technical Services	100-300	<ul style="list-style-type: none"> Educational Consultants working directly with students (includes travel & expenses); Speakers for students; and Standardized specific subject exams administered/scored by external testing agency, i.e., Cosmetology/Hairstyling Exam.
Other Purchased Services	100-500	<p>Service costs (not professional or technical) for persons not on LEA/Agency's payroll who interact with students/clients:</p> <ul style="list-style-type: none"> Internet access and use charges for instructional purposes; Leases/rentals of instructional equipment; Line Charges (Internet, videoconferencing, etc.); Tuition for students; Shipping and handling charges for the above items; and Service calls and maintenance contracts for instructional items.
General Supplies	100-600	<p>Classroom supplies and materials (other than textbooks):</p> <ul style="list-style-type: none"> Consumable items used by students; Textbooks & Workbooks for student use. (Textbooks not used in the classroom must be included under 200-600); Software, Instructional, regardless of unit cost. (includes site licenses); Supplies, Instructional (for classroom use); Student testing materials; CD ROMs, video cassettes for instruction; and Shipping and handling charges for the above items
Other Objects	100-800	<p>Costs for instructional goods and services not included above; i.e.:</p> <ul style="list-style-type: none"> Field trip admission fees for students as part of instruction; and Itemized costs for approved student travel (airfare, meals, lodging, conference registration fees).
SUPPORT SERVICES		
Personal Services - Salaries	200-100	<ul style="list-style-type: none"> Salaries, non-instructional (full or part-time); and Salaries, teachers or Aides (full or part-time employees of applicant), Curriculum work.

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EXPENDITURE CATEGORY	FUNCTION & OBJECT CODE	EXAMPLES OF EXPENDITURES FOR CATEGORY
Personal Services-Employee Benefits	200-200	<ul style="list-style-type: none"> • Benefits and other necessary deductions.
Purchased Professional & Technical Services	200-300	<ul style="list-style-type: none"> • Consultants, Professional or Technical; and • Graphic design - Consultant fees, Vendor fees.
Purchased Professional Education Services	200-320	<ul style="list-style-type: none"> • Consultants, <u>Educational</u>.
Purchased Property Services	200-400	<ul style="list-style-type: none"> • Leases/rentals - Non-Instructional equipment, vehicles; • Maintenance Contracts, Vehicles & Equipment; and • Repairs & Maintenance, Vehicles & Equipment.
Other Purchased Services	200-500	<ul style="list-style-type: none"> • Advertising; • Registration fees, staff conferences; • Copying/duplicating; • Field trip transportation (i.e. bus rental); • Food-Catering for professional development programs; • Internet access and use charges, Non-instructional; • Postage; • Printing; • Telephone; • Tuition, Staff; and • Vehicle Insurance.
Travel	200-580	<ul style="list-style-type: none"> • Travel, staff - Accommodations, transportation, meals (Conferences/Workshops).
Supplies and Materials	200-600	<ul style="list-style-type: none"> • Reference & Library Books (including shipping & handling); • Food for field trips; • Misc. refreshments; • Software, non-instructional; • Supplies, non-instructional; and • Gas, Vehicle.
Other Objects	200-800	<ul style="list-style-type: none"> • Substitute salaries for consortium member agency, other than lead agency. Consortium <u>member</u> agency must keep records of salaries and deductions; and • Other non-instructional items not included above.
Indirect Costs (heating/cooling, lighting, etc.)	200-860	<ul style="list-style-type: none"> • <u>Not allowed</u> for Perkins vocational grant applications.
FACILITIES ACQUISITION AND CONSTRUCTION SERVICES		
Buildings	400-720	<ul style="list-style-type: none"> • Reasonable renovations integral to the use of instructional equipment approved for purchase.

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EXPENDITURE CATEGORY	FUNCTION & OBJECT CODE	EXAMPLES OF EXPENDITURES FOR CATEGORY
Instructional Equipment	400-731	<ul style="list-style-type: none"> Instructional Equipment (may include delivery & installation, if included on budget detail form).
Noninstructional Equipment	400-732	<ul style="list-style-type: none"> Noninstructional Equipment (may include delivery & installation, if included on budget detail form).